

23.08.2023
PB
Sl. No.8.

WPA 19298 of 2023

Dipak Jaiswal
Vs
Deputy Commissioner, State Tax,
Postabazar & Burtola Charge & Ors.

Mr. Sumit Ghosh,
Mr. Souradeep Majumder.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 10th April, 2023, under the WBGST Act, dismissing the appeal of the petitioner only on the technical ground of delay of 112 days after excluding the normal period of limitation for filing the appeal without going into the merit of the same. Learned advocate for the petitioner submits that delay in filing of appeal was due to petitioner's medical problem of hepatitis from which he was suffering and petitioner has annexed the medical documents in support of his such explanation for delay.

Considering the facts and circumstances of the case and submission of the parties and in view of the fact that the appeal in question was dismissed only on technical ground without going into the merit of the same and in the interest of justice, the aforesaid impugned order dated 10th April, 2023, is set aside and the matter is remanded back to the appellate authority concerned to consider afresh the appeal in question on merit, on condition that petitioner will pay a cost of Rs.15,000/- to the WBGST authority concerned within 10 days from date and files proof of the same before the appellate authority concerned.

With this observation and direction, this writ petition being WPA 19298 of 2023 is disposed of.

(Md. Nizamuddin, J.)